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Sent: Wednesday, July 01, 2009 2:02 PM

To:

Cc:

Subject: RE: After acquired property question

If, under the law of the applicable state, X is treated as transferring title to charity on the date X actually receives title (though that date is subsequent to the date of the purported transfer of title by X to charity), that subsequent date is treated as the date of the contribution. See also Treas. Reg. Sec. 1.170A-1(b), generally, for time of making contribution.

Section 1.170A-1(e) applies to a transfer dependent upon the performance of some act or the happening of a precedent event in order that it might become effective. For a purported transfer that is in essence dependent on the happening of a precedent event (such as the donor receiving title), the charitable transfer will not become effective until the date that the possibility of it not becoming effective is so remote as to be negligible.